


**CITY OF NIAGARA FALLS
NEW YORK
OFFICE OF THE CITY ASSESSOR**

DATE: December 9, 2020
TO: City Council Members
FROM: James R. Bird 
City Assessor
SUBJ: *AGENDA ITEM: Locally-Adjusted Homestead & Non-Homestead Proportions*

In accordance with Resolution 1998-140 relative to the two-tier property tax system that was adopted November 24, 1998 and Section 1903-4c of the Real Property Tax Law, I have calculated the locally adjusted proportions for the City of Niagara Falls 2021 tax levy:

City of Niagara Falls

Homestead	52.93215
Non-Homestead	47.06785

This calculation represents a 20% shift to the homestead class.

Will the Council so approve?

Kennedy _____ Spanbauer _____ Tompkins _____ Touma _____ Voccio _____